

**Attachment B**  
**Financial Data Regarding Healthcare Coverage and Contributions for the CRS**  
**Based on Actuarial Data 12/31/2006**

**#1 Grandfather Current Retirees to 96/4 Healthcare (Current Plan)**

		<b><u>% Contribution</u></b>	<b><u>Funding Ratio</u></b>
Unfunded Liability	\$255 million	30.2%	90.8%
City Contribution	\$48 million		
Plus Early Retirement	+\$ 5.6 million		
<b>Total City Contribution</b>	<b><u>\$53.6 million</u></b>	33.7%	89.2%
General Fund Portion	\$22 million		

**# 2 Grandfather Current Retirees and Employees Hired prior to 1/1/2003 to 96/4 Healthcare**

Unfunded Liability	\$341 million	38.2%	88.1%
City Contribution	\$60.6 million		
Plus Early Retirement	+\$ 5.6 million		
<b>Total City Contribution</b>	<b><u>\$66.2 million</u></b>	41.7%	86.6%
General Fund Portion	\$27.1 million		

**No Change to 96/4 Healthcare for Current/Future Retirees**

Unfunded Liability	\$346 million	38.7%	87.9%
City Contribution	\$61.5 million		
Plus Early Retirement	+\$ 5.6 million		
<b>Total City Contribution</b>	<b><u>\$67.1 million</u></b>	42.2%	86.5%
General Fund Portion	\$27.5 million		

**All Members of the CRS on 80/20 Healthcare**

Unfunded Liability	\$79 million	24.1%	96.9%
City Contribution	\$38 million		
Plus Early Retirement	+\$ 5.6 million		
<b>Total City Contribution</b>	<b><u>\$43.6 million</u></b>	27.4%	95.1%
General Fund Portion	\$17.9 million		

**#3 Grandfather Current Retirees and Employees with 15 years of Service**

Unfunded Liability	\$329 million	36.7%	88.5%
City Contribution	\$58.3 million		
Plus Early Retirement	<u>+\$ 5.6 million</u>		
<b>Total City Contribution</b>	<b><u>\$63.9 million</u></b>	40.2%	87.1%
General Fund Portion	\$26.2 million		

**#4 Grandfather Current Retirees and Employees with 25 years of Service**

Unfunded Liability	\$286 million	32.8%	89.8%
City Contribution	\$52.1 million		
Plus Early Retirement	<u>+\$ 5.6 million</u>	36.3%	88.4%
<b>Total City Contribution</b>	<b><u>\$57.7 million</u></b>		
General Fund Portion	\$23.7 million		

All amounts are approximations. The Early Retirement amounts are approximations based on 100% usage.  
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